

LICKING VALLEY COURIER.

VOLUME 3. NO. 24.

WEST LIBERTY, MORGAN COUNTY, KENTUCKY, THURSDAY, NOVEMBER 21, 1912.

WHOLE NUMBER 128

FIGHT

On Tax-Dodging Corporations Begins.

County Judges and Attorneys Meet and Urge Appointment of Special Counsel To Assist Attorney-General in Tax Suits Involving Millions.

Justus Goebel Makes Strong Speech at Meeting.

At a meeting of the county judges and county attorneys of the State held at the House of Representatives, Frankfort, Ky., on Nov. 8, the following resolution was adopted:

"Resolved, That we, the county judges and county attorneys of the State, in convention assembled, heartily approve and endorse the action of the State Board of Valuation and Assessment in placing upon the great corporations of the State, enjoying valuable public franchises and privileges, their just share of the burdens of taxation and we commend their acts to the people of the State as constituting the greatest tax reform of many years, and while we entertain the very highest regard and respect for the ability of the Attorney General and his assistants and the Hon. John L. Rich, of Covington, employed as assistant counsel, we are unwilling that any lack of counsel on behalf of the State should endanger the just and patriotic action of the State Board of Valuation and Assessment, and we recommend to the Attorney General and the Governor of the State that an emergency exists and that the most eminent counsel be employed to defend the action of the State Board of Valuation and Assessment in the United States Court."

Justus Goebel, of Covington, made a speech before the assembly, pleading for the employment of additional counsel for the State. Mr. Goebel said:

"Mr. President, Gentlemen and My Brother Kentuckians:

"I am most happy to meet with the county judges and county attorneys of the State. I am grateful beyond my powers of expression for the invitation of your President which permits my presence here, and asks some expressions from me on this occasion."

"You, the gentlemen of the respective counties of the State, who have been elected to office and charged by law to protect the interests of widows and orphans—estates in the hands of trustees—the every citizen and taxpayer who voted for you or against you, as well as those who did not vote at all; you, all of you, in your official capacity have sworn duties to perform, and out of gratitude to those who have honored you, you must have great desire to perform those duties well."

"With reference to the business of this day—the subject-matter here to be discussed—your sworn duty is to protect the interests of every taxpayer of the county you represent."

"Corporations Deny People Rights."

"You are here to consider a matter of infinite interest to your people as a whole. The subject involves an inherent and constitutional right which has long been denied them because of corporate avarice and greed and the weakness, if not dishonesty, of some in whom the people in the past have placed their trust."

"That the great common people should bear only their fair and just proportion of the burden of taxation is one of the greatest blessings to our kind for which my brother, William, labored and prayed and because of which he was finally assassinated."

"It is surprising then that I am here filled with a profoundly earnest desire that the people of my State, of the State of my martyred brother, shall come into the enjoyment of a right to which in all law and in common honesty they are entitled."

"Unjust Taxation Upon People."

"Too long, altogether too long, has there been unjust discrimination against the people, unjust and burdensome taxation upon the people as compared with what has been required to be paid by the big corporations of our

State. Corporation lawyers have boastfully said 'The death of William Goebel was a benefit to the corporations.' If this were true, the question is, how much longer shall the people be held in bondage because of life death?"

"God knows, the corporations now suing the State have been able to procure (and the word procure is used advisedly) immunity long enough from paying their just share of the taxes."

People Are Awakening.

"A hundred million dollar increase in the value of corporation property for taxation opens a new era in the State's affairs and has awakened the people and brought them to a realization of what has been done to them through all the years of the past. As certainly as truth, though crushed to earth, will rise, just so certainly will there be a further awakening which will correct abuses equally as great as unequal taxation, and its effect will be that henceforth every man who would offer by profession of the people must be a progressive, and no imitation, no mere pretender will satisfy them; they will sweep aside and into oblivion as old chaff any man who hesitates or dares to stand in the way of improvement and betterment of conditions for the whole people."

"No one doubts, had William Goebel been permitted to live, that that which was recently done by the Board of Valuation and Assessment would have been done more than a decade ago, and today, instead of the large public service corporations fighting in the courts and by sinister methods endeavoring to perpetuate unjust and unequal taxation; attempting to throttle the action of the present state taxing board, the first to act fully in the interest of the people, such corporations would long ago have been paying into the State, county and city treasuries their just proportion of the taxes."

William Goebel's Way.

"Had William Goebel been permitted to live, one of his first acts as Governor would have been a demand on the State taxing boards to deliver into the matter of values of the properties of the wealthy public service corporations of the State, and further that those properties be adequately assessed. If the Railroad Commission or Board of Valuation and Assessment had failed or declined to make assessments according to what was just and fair he would instantly have called an extra session of the legislature and had it appoint a committee with directions to thoroughly investigate to find and report the true fair value of the property of such corporations."

"The fact that this obtained and presented by that committee and its experts he would have given to the public and simultaneous therewith would have gone forth his demand upon those State boards to assess those properties for taxation in accordance with the truth; if then the State board had still failed or refused to do their sworn duties to the people he would have impeached them and driven them from office. If the present Board of Valuation and Assessment had not done its full sworn duty by the people, that is just what should have been done to them. But, thank God, for once it has acted in the interest of the people."

"Necessity for action in the interest of the people has grown as years have passed, until it has developed into what is today a crying shame from which relief must come."

"It is very evident that in Kentucky, as in other States, big corporations will never pay a cent more of taxes than they are made to pay."

"Gentlemen, I am going to prove it in a few minutes. Take the case of the C. & O. Railroad. Where is Mr. Wall? I would like for him to hear me."

"Low Valuation of C. & O. Railway."

"Take the case of the C. & O. Railroad. In 1911 that road on its entire system in Kentucky paid taxes on a total valuation of only \$3,312,879, whereas, the street railway company of the city of Louisville was made to pay on a valuation of \$10,000,000. Think of it, gentlemen!"

"The C. & O. R. R. in 1901 paid taxes on a franchise valuation of only \$2,171,189, and in 1911 on a valuation of only \$2,743,350; whereas, the board found that their 1912 assessment should be \$18,798,630. The C. N. O. & T. P. R. R. in 1901 paid taxes on a franchise valuation of only \$3,110,197, and in 1911 on a valuation of only \$4,500,000, whereas, the board found their 1912 assessment should be \$10,674,290. The C. in 1901 paid taxes

on a franchise valuation of only \$1,353,870, and in 1911 on a valuation of only \$2,510,530, whereas, the board found their 1912 assessment should be \$14,748,757. The L. & N. R. R. in 1901 paid taxes on a franchise valuation of only \$5,504,879 and in 1911 on a valuation of only \$11,890,200, whereas, the board found their 1912 assessment should be \$45,428,074."

Fight Must Be to a Finish.

"I want to tell you gentlemen, that that assessment is fair and just, and if we get justice in the courts we will win. But, no less a man than the Hon. William J. Bryan, the great champion of the people, has stated that courts do not always do justice to the people; and that other great champion of the people, Hon. Theodore Roosevelt, said the same thing, and recently charged that some of the judges he put on the bench proved dishonest. Gentlemen, I want you to go into this fight, with an ardent heart and with loyal lawyers, and fight to a finish and to death, if necessary. Now, I want to say to you I am no corporation hater. I am a business man. I know we have to have corporations, and big ones, but we don't have to have them to the disadvantage of the people. I want them to have dividends. But I do not want them to reap them at the expense of the people and the other taxpayers. Let them pay what the other taxpayers pay. Equality is all I want."

"Without exception all these companies and the two others now suing wanted the same assessment for 1912 that they had in 1911. The Board of Valuation and Assessment based their 1912 assessments on convincing proof of values placed before them, and the assessments are uniformly just and fair, and of the more than four hundred corporations assessed by the board this year, only eight have protested in the court, and these are among those that have always proportionately paid the least."

State Robbed of Millions.

"In the last twelve years, since the death of William Goebel, the State, counties and cities have been robbed (and the word robbed is the only word that fits the case) of more than ten million dollars in taxes."

"I am going to prove it."

"In the years from 1902 to 1911, inclusive, a period of ten years, there has been an average increase in the franchise assessments of the four largest railroads in the State of only 14 per cent yearly—"

"Think of it! and this almost unbelievable record of astonishingly small increases was made in the ten best years for earnings that the railroads of this country ever saw."

Inadequate Taxation of Railroads.

"The picture here presented of the previous inadequate franchise assessments is astounding, but when one examines into the situation regarding the tangible assessments made by railroad commissions of the properties of four of the corporations now suing the State, the word 'astounding' is inadequate and here must be supplanted by the word 'dumbfounding' to state more correctly what the tangible assessment picture actually presents."

"Take the case of the C. & O. R. R. and the records show that the tangible property of this company in 1892, 20 years ago, was assessed at \$8,019,577. Notwithstanding the much added mileage of road, double tracking of a vast system, acquiring much new real estate, probably more than doubling the equipment of engines and cars, and meantime increasing by earnings the value of its stock 650 per cent, this company's tangible property was assessed in 1911 at only \$6,470,270, or 21 per cent less than in 1892, 20 years ago. Further comment to show that our State has been robbed is unnecessary."

"The other railroads have been similarly inadequately assessed on their tangible property for many years."

Corporations Prevent Honest Valuations.

"In fact, until this year the Board of Valuation and Assessment has been controlled in the interest of the wealthy corporations by some book of crooks, either friendship, political favor rendered or to be rendered, bribery or intimidation, but never before has the State, counties or cities been given what they were rightfully entitled to."

"Another of the many examples of 'fraudulent abuse of public trust.'"

"I wish I could leave out of my remarks what I am about to say, but that is impossible under present circumstances. Until now, I have said very little about the L. & N. Railroad. Some may say that I have an old animosity to the L. & N. Railroad Company, because of the assassination of my brother. I say, gentlemen, that is a mistake. In my state of health and at my age I have nothing but love for my fellowmen, whether they agree with me or not. Next to the last words that my dear brother spoke were these: 'They do not understand. I forgive them. There may be some who new do not understand me, Gentlemen, the man elected to office did not do their duty. I hate to say so, but I am here to speak the truth, and all I have fought for in the past seven months is justice and fairness for the people.'"

"Another of the many examples of fraudulent abuse of public trust is to be found in the records of our State pertaining to the franchise assessments by the Board of Valuation and Assessment of the L. & N. R. R. In 1901 this company's franchise assessment was \$5,504,879. In 1902 the assessment was increased to \$10,774,893, and the L. & N. brought suit to enjoin the State from collecting on the increase of \$4,270,020."

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SCHOOLS CLOSE TO MOTHER EARTH

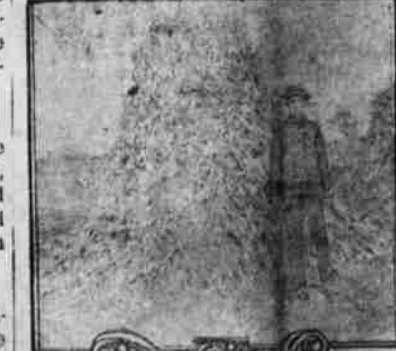
What Corn and Potato Clubs Do For the Boys.

GROWTH OF THE MOVEMENT.

Jefferson County Leads With Its Magnificent Gardening Land—How William Frey Grew Eighty-eight Bushels of Potatoes on One-fourth of an Acre.

Gradually the thinking school people are beginning to see and understand that if the parents will not go to the school the school must go to the home and make itself felt. Nothing has helped more in this movement than the boys' corn and potato clubs in this and many other states. The tremendous growth of the movement is due largely to a rational use of the children's enthusiasm and desire TO DO SOMETHING THEMSELVES. PLEASURE IN ACHIEVEMENT COMES FROM DOING IT YOURSELF, and pleasure in achievement is the largest factor in human life."

William and Walter Frey live about eight miles from Louisville in a splendid farming and gardening section of Jefferson county. When your reporter



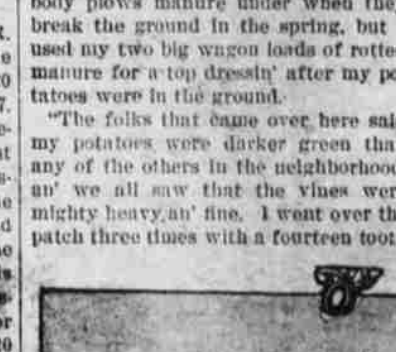
A GOOD SHOOT.

visited them on Saturday, 2d of November, he found them busy storing "second crop" potatoes for the winter market.

William Frey, the older brother, grew one bushel of an acre of potatoes this season. He harvested eighty-eight bushels of splendid tubers on the plot. When he was asked about the crop and its cultivation, he said:

"Yes, that yield was some better than most of the neighbors around here. You see, eighty-eight bushels on my little piece is the same as 117 barrels to the acre. Of course I did some of the neighbors didn't do, because I did all of my work from the directions the government sent me. Everybody plows manure under when they break the ground in the spring, but I used my two big wagon loads of rotted manure for a top dress after my potatoes were in the ground."

"The folks that came over here said my potatoes were darker green than any of the others in the neighborhood, and we all saw that the vines were mighty heavy, and fine. I went over the patch three times with a fourteen tooth



WILLIAM FREY AND HIS POTATOES

cultivator, and I was careful not to let it get deeper than two inches. After that I gave it two workings with a five tooth cultivator."

"Yes, my potatoes will get the first prize this year in this county. It'll make the quarter of an acre patch mighty well, because it's \$50 in gold."

Walter Frey, the younger brother, has an acre of corn in the contest, but it had not been husked when your correspondent visited the farm early in November. The ground showed that careful work had been done during the summer, and the eighteen huge shocks that stood upon the acre gave promise of a large yield."

"I planned the Boone County White that the night furnished us boys," he said in answer to my questions, "but I only got about half a stand of corn, so I had to use some of our own home corn for replanting the acre. Of course a bad stand is a mighty poor start in a corn contest. Next time I am going to test the seed so as to be sure about my stand."

"I used a lot of manure on that acre. Before I plowed it this spring I scattered four big loads of manure so I could turn it under."

"I was going to do more plowing in this year, but a big windstorm tangled it so I had to quit early. I did cultivate four times and didn't stir the ground more than two inches deep. The directions for corn makes that a mighty strong point."

Continued on 3rd page.

School Notes.

Arbor day has come and gone and the trees are planted and all who had a part in it are glad. School dismissed Thursday afternoon for a real holiday, and all the teachers and pupils entered into the spirit of the occasion with such zeal and enthusiasm that trees almost volunteered to come at their bidding. The patrons of the school also caught the mania of tree planting so much so that it was difficult to find room for all the trees that were brought. There was a little misunderstanding as to where different ones were to plant, and some were disappointed in not getting to plant where they most desired. But we hope that they will appreciate the fact that where so many are to plant that it is difficult to give each his special desire. The main object of all was to get trees planted on the campus and that now is done and we hope that all will join in the glad feeling that comes from seeing that the children's public play place now bears the appearance of a human habitation. By the combined efforts of teachers, pupils and patrons there were planted in the grounds 183 trees with room left for 6 more that will be set at once. We feel that our effort has not been, by any manner of means, a failure, for the State authorities undertook to plant 120 trees on the capitol grounds on Wednesday, Nov. 13, and only succeeded in planting 80. We undertook to plant 169 and planted 183. Now that is not so bad, is it. We never saw people more anxious to do a good deed than they were in West Liberty last Friday, and we feel glad that we undertook the enterprise. We wish to thank all who helped and those who could not help but wished us well in our labor of love for the children."

We promised last week that we would publish a list of all who took part in the tree planting, but we will be unable to do so, for while we were gone to the woods to get trees many planted whose names we did not know and on that account we couldn't give all the names, so we will just say that we think most everybody in the neighborhood who could do so planted a tree or helped others to do it. In publishing the list of those who last week had volunteered to plant a tree, we omitted, by mistake, the name of the first man who volunteered to plant—Judge I. C. Ferguson. We mention this in justice to him as we made the mistake of leaving his name out of the list last week. He planted his tree and it is now a living monument to his memory, as are all others to those who planted."

In the years to come when these shrubs have grown to stately trees, children of future generations will play beneath them and bless the memory of those who provided for them in years ago."

We love the spirit of universal help and can gladly shake hands with him who is willing to provide for the comfort of others when it works no inconvenience to himself. Instead of going around with a long face and pointing out the imperfections of people, predicting the worst things to happen and declaring the world is going to the bad, we love to see the man who holds the more optimistic view and looks out for a chance to feel good over a kindness done to humanity. We must not be a one-sided man. We must know that there are others who have opinions that, even though they are different from our own, are as much entitled to consideration as ours. So in life let us look for sunshine to come into our lives by doing deeds of kindness to those who need. With this view we can not fail to get "our money's worth" out of the little labor of love done last Friday for the children of now and af-

Local and Personal.

Mrs. Joan Maxey, of near town, is very sick.

Ernest Elam, of Elam, was in town Saturday.

James Lewis, of Yocum, was here on business Saturday.

Esq. J. E. Lewis, of Blaine, was in town Saturday on business.

Ira M. Nickel, of Panama, was a business visitor in town Saturday.

Miss Hazel Coffe was the guest of Miss Anna Maxey Friday.

C. D. Annett, of Arnett, attended Court the first of the week.

Esq. S. S. Dennis, of Eze, attended court the first of the week.

M. J. Long, of Juan, attended Circuit Court the first of the week.

Esq. Franklin Watters, of Nickel, was in town on business last week.

R. J. Elam, of Saywell, was in the city on business Saturday.

T. J. Elam, of Forest, was a business visitor at our office Monday.

Leah Edga, of Taulbee, U. S. A. is visiting relatives in town on Monday.

Rev. R. H. Ferguson, of Dingus, called to see us while in town Monday.

Riley Keeton, of Morgan county, visited his son Dorcas Keeton this week.

Rev. W. F. Lykins, of Grassy Creek, was a business caller at our office Monday.

Joe M. Perry, of Blaine, is here this week looking after the interests of his clients.

Mr. and Mrs. John Ferguson, of Ohio, were visiting Judge I. C. Ferguson last week.

Chas. Sample, of Maytown, was here the first of the week attending Circuit Court.

D. M. Rowland, of Mima, and Lewis Adkins, of Wrigley, called in to see us Tuesday.

W. H. Steel, who returned home last week has been quite ill with la grippe for several days.

Cartes Stacy, of Cannel City, spent Saturday night and Sunday visiting friends in town.

Deputy U. S. Marshall Jack Patrick, of Saywell, was here last week on official business.

Custer Jones and Dr. J. D. Whitaker, of Cannel City, were attending Court the first of the week.

Walter Stamp, who is attending school at Morehead, visited home folks from Tuesday to Saturday.

Attorneys, Haden Ferguson and Jno. A. Gray, of Sandy Hook, attended Court the first of the week.

Mrs. E. G. Bays and Miss Anna Maxey visited their brother, J. F. Maxey, of Dingus, Saturday and Sunday.

F. M. Peyton, of Jeston, was in town Friday on business and had his name enrolled upon our subscription list.

Miss Fern Cottle, spent Saturday and Sunday with her Cousin Miss Elsie Katherine McGuire, of near town.

E. F. Arnold, of Prestonsburg, with Peters & Co., was enlisting things in town this week and incidentally selling shoes.

John S. Carter has just completed and moved into a commodious new residence. John, you ought to have given an old fashioned "house warming."

Mr. and Mrs. M. V. Elam, of Index, were in town Friday and called at the Courier office, and had the paper sent to his brother, S. P. Elam, at Camden, N. J.

Misses Vicie Lewis, Gladys Day, Kathleen Steel and Florence Cox, four of the prettiest of West Liberty's galaxy of pretty girls, paid the Courier office a delightful call Friday afternoon.

The Ladies' Aid Society met at the home of Mrs. Minnie Lacy on Thursday, Nov. 14. After devotional exercises and report from secretary, "money making schemes" were discussed. A Christmas bazaar was planned, and sending out formal invitations was voted out for this year. By any friend of the Society desiring to help by sending any useful, saleable article, same will be much appreciated and gladly received.

Also each member of the society has been given 25 cents which they are to invest and multiply. The one making the most of their quarter will receive a pretty souvenir at the open session of the Society first Thursday in February. The meeting closed with the announcement to meet at the home of Mrs. Evert Mathis Thursday, Nov. 21. All members are urged to be present, some important work to be done. Keep in mind the bazaar to be held just before Christmas.

VALLEY FARM.

The Sophomores of the High School will stage the play, Valley Farm, at the High School Auditorium on Saturday night, Nov. 23rd.

Among the Jackson people attending the Circuit Court here we noticed attorneys T. T. Cope, W. N. Cope, Kelly Kash, Will Kash, R. A. Hurst, W. W. McGuire, city marshal C. J. Sewell, Jere Cardwell, Sam Cockrill, Reed Williams. There were from 30 to 40 others, whose names we did not learn, as witnesses in the Robinson case.

The following young ladies and gentlemen visited us and helped us to get out the first issue of the paper from our new office: Misses Maude and Cassie Wells, Fleta Hovermale, Myrtle Rose, Nancy Phipps and Sylvane Combs. Messrs. Kelly Carter, Willis Carter, I. N. Maggard and John Hovermale.

Lee Ferguson, of Index, had about 50 pounds of fence burned Monday. It is supposed that the fire started by careless hunters, who were hunting without permission. Hunters would do well to bear in mind that it is a heavy fine to hunt on another's land without written permission.

Mrs. J. H. Sebastian, of town and Miss Allen, of White Oak, were pleasant callers at the Courier office Wednesday.

Doyd, Steele and Kelly Walsh, of Columbus, Ohio, are visiting relatives in the country.

Paintsville, Ky. November 15, 1912

My Dear Editor:

I take this occasion to express to you my appreciation of an article for the assistance given me by your paper in my recent race for the position of Appellate Judge.

I am profoundly grateful to you, your paper, and other friends who supported me. The large number of good people of your community and section to whom I am under obligations in this respect preclude my being able to thank each separately in person or by letter, as I would like to do. So I am taking this means of thanking you, and in return through your paper for the help and encouragement I received; and I wish to earnestly assure all that I am not less grateful for their support because I was unsuccessful.

I am gratified at the large vote I received under the conditions that existed, and while deeply grateful to all who helped to swell the number which caused me to run ahead of my ticket, I have no resentment against any who did not.

Yours sincerely,

A. J. Koss.

EDITORS NOTE.

A casual reading of the above might lead someone to believe that the Courier supported Judge Kirk in his race against C. C. Turner. Such is not the case. We sold him advertising space and treated him with all the courtesy due an opponent in a political fight who is a gentleman, for such we recognize Judge Kirk to be. The Courier has space to tell but that doesn't mean that it ever falters in its loyalty to party principles.

SCHOOL PLAY